

Hearing Date: April 30, 2008
Hearing Time: 10:00 a.m. (prevailing Eastern time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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DEBTORS' OMNIBUS REPLY IN SUPPORT OF TWENTY-EIGHTH OMNIBUS
OBJECTION PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO (A)
DUPLICATE OR AMENDED CLAIMS, (B) BOOKS AND RECORDS CLAIM, (C)
UNTIMELY BOOKS AND RECORDS CLAIM, (D) UNTIMELY CLAIM, AND (E) CLAIMS
SUBJECT TO MODIFICATION AND MODIFIED CLAIM ASSERTING RECLAMATION

("DEBTORS' OMNIBUS REPLY IN SUPPORT OF TWENTY-EIGHTH
OMNIBUS CLAIMS OBJECTION")

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"),¹ hereby submit this Omnibus Reply In Support Of Twenty-Eighth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Books And Records Claim, (C) Untimely Books And Records Claim, (D) Untimely Claim, And (E) Claims Subject To Modification And Modified Claim Asserting Reclamation (Docket No. 13269) (the "Twenty-Eighth Omnibus Claims Objection"), and respectfully represent as follows:

1. The Debtors filed the Twenty-Eighth Omnibus Claims Objection on March 27, 2008, seeking entry of an order (a) disallowing and expunging certain "Claims," as that term is defined in 11 U.S.C. § 101(5), because they (i) were duplicative of other Claims or have been amended or superseded by later-filed Claims, (ii) assert liabilities or dollar amounts that are not reflected on the Debtors' books and records, (iii) assert liabilities or dollar amounts that are not reflected on the Debtors' books and records and were untimely filed pursuant to the Bar Date Order, and (iv) were untimely filed pursuant to the Bar Date Order and (b) revising the (i) amount with respect to certain Claims and (ii) amount and classification with respect to a Claim which is subject to a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of such Claimant's reclamation demand, subject to certain reserved defenses.

2. The Debtors sent to each claimant whose proof of claim is subject to an objection pursuant to the Twenty-Eighth Omnibus Claims Objection a personalized Notice Of

¹ Capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Twenty-Eighth Omnibus Claims Objection.

Objection To Claim, which specifically identified such claimant's proof of claim that is subject to an objection and the basis for such objection. Responses to the Twenty-Eighth Omnibus Claims Objection were due by 4:00 p.m. (prevailing Eastern time) on April 23, 2008.

3. As of April 28, 2008 at 12:00 p.m. (prevailing Eastern time), the Debtors had received one timely-filed formal docketed response and one undocketed response (collectively, the "Responses") to the Twenty-Eighth Omnibus Claims Objection. In the aggregate, the Responses cover five Claims. Attached hereto as Exhibit A is a chart summarizing each of the Responses and listing the five Claims for which a Response was filed. Pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) entered on December 6, 2006 (the "Claims Objection Procedures Order"), the hearing with respect to each of the five Claims covered by the Responses will be adjourned to a sufficiency hearing or claims objection hearing, as appropriate, to determine the disposition of each such Claim.

4. Attached hereto as Exhibit B is a revised proposed order (the "Revised Proposed Order")² which reflects the adjournment of the hearings with respect to the Claims for which Responses were filed or received by the Debtors. Such adjournment will be without prejudice to the Debtors' right to assert that any of such Responses was untimely or otherwise deficient under the Claims Objection Procedures Order.

² Attached hereto as Exhibit C is a copy of the Revised Order marked to show revisions to the form of proposed order that was submitted with the Twenty-Eighth Omnibus Claims Objection.

5. In addition to the Responses, the Debtors also received informal letters, e-mails, and telephone calls from various parties questioning the relief requested with the Twenty-Eighth Omnibus Claims Objection and seeking to reserve certain of their rights with respect thereto (the "Informal Responses"). The Debtors believe that all the concerns expressed by the Informal Responses have been adequately resolved.

6. Except for those Claims with respect to which the hearings have been adjourned to future dates, the Debtors believe that the Revised Order adequately addresses the issues raised by the respondents. Thus, the Debtors request that the Court grant the relief requested by the Debtors and enter the Revised Order.

WHEREFORE the Debtors respectfully request that this Court (a) enter the Revised Order, (b) adjourn the hearing with respect to all Claims for which a Response was filed or received by the Debtors pursuant to the Claims Objection Procedures Order, and (c) grant the Debtors such other and further relief as is just.

Dated: New York, New York
April 29, 2008

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